

EXHIBIT

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Dan Urban
3388 Vineyard Park
Avon, OH 44011

November 19, 2020

The Honorable Solomon Oliver
Carl B. Stokes United States Court House
801 West Superior Avenue, Room 17-A
Cleveland, Ohio 44113

Re: Daniel McMahon

Dear Judge Oliver:

I am writing this letter on behalf of Daniel McMahon, whom I understand you will be sentencing. I know Danny well and think very highly of him.

I am a lawyer, who graduated from Cleveland-Marshall College of Law in 1996. I began my legal career at Arter & Hadden. Since 2003, I have practiced with Wickens Herzer Panza in Avon, where I also live. I have been a partner for several years and am currently Vice-President and Chief Operating Officer. I practice corporate law representing family and privately owned businesses.

I have known Danny well for 12 years, and my wife, Kristine, and I have spent a significant amount of time with him and his family. I would like to tell you about him.

Danny is a great father. He is kind, attentive, thoughtful and caring to his three children, all of whom, like ours, are under the age of 10.

Danny is a good husband. He loves his wife Julie dearly. When Julie's father recently passed away, we watched Danny support her through the loss with a true selflessness and genuine caring that was remarkable but certainly consistent with the sort of fine person he is.

Danny is a kind and generous man. He treats friends and strangers alike with the same measure of kindness and respect. He is also charitable and giving. He has helped raise significant money in support of St. Jude Children's Research Hospital by volunteering to build Dream Homes in Avon and raffling them off.

You will not find a better friend than Danny. Quick with a smile or word of encouragement when most needed. When my wife and I lost our first pregnancy in 2009, Danny was first to be there for us. We still recall both the words he shared and the beautiful sunflowers he sent to signify brighter days ahead. Whenever we need help, he is there for us. He is loyal and caring to all of his friends.

I am proud to call Danny my friend and hope this letter conveys to you what a fine person I think he is.

Sincerely yours,

A handwritten blue ink signature that appears to read "Dan Urban". The signature is fluid and cursive, with a large, stylized 'D' on the left and 'Urban' written below it in a smaller, more compact script.

Dan Urban